Exhibit letter signed Dr. Vilar Page 1 of 2



The Millennium Institute for Advanced Nursing Care, Inc.

December 15, 2009

Mrs. Isabel Fullana (Lcda.) García-Arregui & Fullana P.O. Box 11579 Fernández Juncos Station San Juan, P.R. 00910

Dear Mrs. Fullana:

In October 2008, after our case filed in Federal Court under Chapter 11 of the Bankruptcy Act on 24 July 2008, we communicate by telephone with staff from the Veterans Administration in Rio Piedras, who told us that we should made reference to books NFPA 13 and Life Safety Code 2006 to verify the standards applicable to our facility, in order to submit our proposal of services. In February 2009 we met with the Director of Veteran Affairs and submitted our proposal.

Based on our experience with this type of health service agencies of the Federal Government, we understand that the process for accepting our proposal will be delay, because Medicare took about two (2) years in this process.

Eventually we have communicated by telephone with officials from the Veterans Affair to know about the status of our proposal, and they always report that our case is in process.

Cordially

RAFAEL VILAR, MD

Administrator

uni/Ndar/Veterans Affair (to Pollana) 15 dis 09 Exhibit letter signed Dr. Vilar Page 2 of 2



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